

Exhibit B

Aber Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

JOANN INC.,¹

Post-Effective Date Debtor.

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Chapter 11

Case No. 25-10068 (CTG)

**DECLARATION OF ANN ABER
IN SUPPORT OF PLAN ADMINISTRATOR'S SIXTEENTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(Reclassified Gift Card/Merchandise Credit Claims)**

I, Ann Aber, pursuant to section 1746 of title 28 of the United States Code, hereby declare that the following is true and correct to the best of my knowledge, information and belief:

1. I am the Plan Administrator² appointed in the above-captioned chapter 11 case.

2. Prior to the Plan's Effective Date, I was the Executive Vice President, Chief Legal & Human Resource Officer at JOANN Inc. and I worked directly with Alvarez & Marsal, North America, LLC ("A&M"), a global business advisory firm engaged by the Debtors to provide an interim chief executive officer, interim chief financial officer, and certain additional personnel in these chapter 11 case.

3. I submit this declaration (the "Declaration") in support of the *Plan Administrator's Sixteenth Omnibus Objection (Substantive) to Certain Claims* (the "Objection"),

¹ The Post-Effective Date Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is JOANN Inc. (5540). The Post Effective Date Debtor's mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

filed contemporaneously herewith. I am over the age of 18, competent to testify and authorized to submit the Declaration as the Plan Administrator.

4. Every matter set forth herein is based on (a) my personal knowledge, (b) my review, or the review of work performed by former employees of the Debtors who have been retained by the Plan Administrator, whom I oversee in a managerial capacity, of relevant documents, and/or (c) my understanding based on information obtained from the Debtors' books and records.

5. I have read and reviewed the Objection, including the information set forth on **Exhibit 1** to the Proposed Order, and I am familiar with the information contained in those documents.

6. To the best of my knowledge, information and belief, the information that is contained in the Objection is true and correct.

7. I, and/or one or more individuals working for the Plan Administrator, have reviewed the Debtors' books and records and proofs of claim listed on **Exhibit 1** to the Proposed Order, together with any supporting documentation attached thereto, made reasonable efforts to research the Disputed Claims in the Debtors' books and records and have determined that each claim should be reclassified because they improperly assert administrative, secured, or priority status where no basis for such treatment exists. Failure to reclassify the Disputed Claims could result in the Claimants receiving a better recovery than other similarly situated creditors, even though recovery is not warranted. As such, I believe the reclassification of the Disputed Claims is appropriate.

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I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

November 3, 2025

/s/ Ann Aber

Ann Aber, Solely in her Capacity as Plan
Administrator in the Chapter 11 Case of
Joann Inc.